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EXTRAORDINARY

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PART II—Section 3—Sub-Section (i)

प्राधिकार से प्रकाशित

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NEW DELHI, TUESDAY, APRIL 30, 1968/VAISAKHA 10, 1890

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF FINANCE

(Department of Revenue & Insurance)

NOTIFICATION

CENTRAL EXCISES

New Delhi, the 30th April 1968

G.S.R. 822.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts confectionery and chocolates falling under Item No. 1A of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), upto a quantity not exceeding twenty metric tonnes cleared on or after the first day of April in any financial year by or on behalf of a manufacturer from one or more factories for home consumption from the whole of the duty of excise leviable thereon;

Provided:—

- (i) this exemption shall not be applicable to such manufacturer whose clearances of confectionery and chocolates for home consumption during such year exceeds forty metric tonnes; and
- (ii) where a factory producing confectionery and chocolates is run at different times of any financial year by different manufacturers, the quantity of such confectionery and chocolates cleared for home consumption from such factory in any such year at nil rate of duty, shall not exceed 20 metric tonnes.

Provided further that a manufacturer shall be permitted to clear for home consumption during the month of March, 1968 confectionery and chocolates upto a quantity not exceeding two metric tonnes subject to the condition that the

quantily of confectionery and chocolates cleared by or on behalf of such manufacturer from one or more factories for home consumption during that month does not exceed three and a half metric tonnes.

[No. 85/68.]

G.S.R. 823.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts, with effect from the 1st March, 1968, confectionery falling under Item No. 1A of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), and specified below, from the whole of the duty of excise leviable thereon:—

- (i) Rewadi;
- (ii) Patasha or Batasha;
- (iii) Mishri or Talmishri.

[No. 86/68.]

G.S.R. 824.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts, with effect from the 1st March, 1968, such embroidery in the piece, in strips or in motifs, falling under Item No. 22C of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), as are manufactured on machines other than vertical type automatic shuttle embroidery machines, from the whole of the duty of excise leviable thereon.

[No. 87/68.]

G.S.R. 825.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts, with effect from the 1st March, 1968, chindies of embroidery, in the piece, in strips or in motifs, falling under item No. 22C of the First Schedule to the Central Excises and Salt Act, 1944, from the whole of the duty of excise leviable thereon.

Explanation: For the purposes of this notification 'Chindies' mean genuine normal cut pieces which are 23 Cm or less in length.

[No. 89/68.]

G.S.R. 826.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts steel furniture falling under Item No. 40 of the First Schedule to the Central Excise and Salt Act, 1944 (1 of 1944), upto a value not exceeding rupees fifty thousand, cleared on or after the first day of April in any financial year by or on behalf of a manufacturer from one or more factories for home consumption from the whole of the duty of excise leviable thereon:

Provided that:—

- (i) This exemption shall not be applicable to such manufacturer whose value of steel furniture so cleared during such financial year exceeds rupees two lakhs; and
- (ii) where a factory producing steel furniture is run at different times of any financial year by different manufacturers, the value of such steel furniture cleared from such factory in any such year at nil rate of duty shall not exceed rupees fifty thousand.

Provided further that a manufacturer shall be permitted to clear for home consumption during the month of March, 1968 steel furniture upto a value not exceeding rupees five thousand subject to the condition that the value of steel furniture cleared by or on behalf of such manufacturer from one or more factories for home consumption during that month does not exceed rupees seventeen thousand.

[No. 90/68.]

G.S.R. 827.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts, with effect from the 1st March, 1968, steel seats and chairs falling under Item No. 40 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), and designed for use in automobiles, railway carriages and aircrafts, from the whole of the duty of excise leviable thereon.

[No. 91/68.]

B. N. RANGWANI, Under Secy.